

#### ESTIMATED PRIVATE RAIL CAR RAILROAD TAX

### Taxpayer's Worksheet - Keep for your records

| 1 2019 Private Rail Car Company Railroad Tax (see Notice of Value and Tax Bill, Line 5) 1 |  |
|---|--|
| 2 2019 Overpayment applied to 2020 taxes 2  |  |
| 3 Balance of Estimated Private Rail Car Company Railroad Tax (Line 1 minus Line 2) 3      |  |

#### **COMPUTATION and RECORD of PAYMENTS**

| Date Paid | Amount of each Installment<br>(1/4 of Line 1 of worksheet) | 2019 Overpayment<br>Applied to<br>Installment | Balance Due | Calendar Year<br>Due Dates |
|-----------|--|---|-------------|----------------------------|
|           |  |   |             | April 15, 2020             |
|           |  |   |             | June 15, 2020              |
|           |  |   |             | Sept. 15, 2020             |
|           |  |   |             | Dec. 15, 2020              |

## **IMPORTANT:**

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATED TAX PAYMENT REQUIREMENTS HAVE NOT BEEN MET



#### ESTIMATED PRIVATE RAIL CAR RAILROAD TAX -- Payment Form 1

| Revenue Administration                               | DP-111-E3   | RAILROAD TAX Payment Form 1  |
|--|---|--|
| Name of Taxpayer                                     | Due April 15, 2020  | Taxpayer Identification Number   |
| Number & Street Address                              |   |  |
| Address (continued)                                  |   |  |
| City / Town  | State   | Zip Code + 4 (or Canadian Postal Code)   |
| Enclose, but do not staple or tape                   |   |  |
| 0111ES2011862  | Enclose, but do not staple or tap your payment to this estimate.  Do not file a \$0 estimate. |  |
|  |   | MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637  the Estimated Tax Worksheet for your records |
| New Hampshire  Department of  Revenue Administration | 2020<br>DP-111-ES   | ESTIMATED PRIVATE RAIL CAR RAILROAD TAX Payment Form 2   |
|  | Due June 15, 2020   |  |
| Name of Taxpayer                                     |   | Taxpayer Identification Number   |
| Number & Street Address                              |   |  |
| Address (continued)                                  |   |  |
| City / Town  | State   | Zip Code + 4 (or Canadian Postal Code)   |
|  | Forders both decretation  | Amount of Payment  |

0111ES2011862

Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate. Amount of Payment

Make Check Payable to: STATE OF NEW HAMPSHIRE

MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637





# **ESTIMATED PRIVATE RAIL CAR**

| Revenue Auntinistration   | L RAILI   | ROAD TAX Payment Form 3  |
|---|---|--|
| Name of Taxpayer  | Due Sept. 15, 2020  | Taxpayer Identification Number                                   |
| Number & Street Address   |   |  |
| Address (continued)   |   |  |
| City / Town   | State Zip C   | Code + 4 (or Canadian Postal Code)                               |
| 0111ES2011862   | Enclose, but do not staple or tape<br>your payment to this estimate.<br>Do not file a \$0 estimate. | Amount of Payment  Make Check Payable to: STATE OF NEW HAMPSHIRE |
|   |   | MAIL TO:<br>NH DRA<br>PO BOX 637<br>CONCORD NH 03302-0637        |
| DP-111-ES 2020<br>Rev 1.1 8/2019<br>Cut along this line to submit Estimated Priva | ate Rail Car Railroad Tax. Keep the Estimated   | d Tax Worksheet for your records                                 |
| New Hampshire Department of Revenue Administration                                |   | TIMATED PRIVATE RAIL CAR<br>ROAD TAX Payment Form 4              |
|   | Due Dec 15, 2020  |  |
| Name of Taxpayer  |   | Taxpayer Identification Number                                   |
| Number & Street Address   |   |  |
| Address (continued)   |   |  |
| City / Town   | State Zip C   | Code + 4 (or Canadian Postal Code)                               |
| 0111ES2011862   | Enclose, but do not staple or tape<br>your payment to this estimate.<br>Do not file a \$0 estimate. | Amount of Payment  |

MAIL TO:

NH DRA PO BOX 637 CONCORD NH 03302-0637

Make Check Payable to: STATE OF NEW HAMPSHIRE



#### ESTIMATED PRIVATE RAIL CAR RAILROAD TAX



#### **INSTRUCTIONS**

#### **Who Must Pay Estimated Tax**

Every company required to file a Private Rail Car Railroad Tax Payment Form must also make Estimated Private Rail Car Railroad Tax payments for the subsequent tax year, unless the annual estimated tax is less than \$200.

#### Where to File

Mail to: NH DRA PO Box 637 Concord NH 03302-0637

#### When to Make Estimated Tax Payments

One quarter of the estimated private rail car company railroad tax is due on April 15, June 15, September 15 and December 15 of the tax year. If any of these dates fall on a weekend or holiday, the estimated tax payment is due on the next business day.

#### **Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration (Estimated Private Rail Car Railroad Tax, Payment Form 1) or in equal installments on the due dates. Make checks payable to State of New Hampshire.

#### **Rounding Off**

Money items on all forms shall be rounded off to the nearest whole dollar.

#### **Underpayment Penalty**

A penalty may be imposed under RSA 21-J:32 for an underpayment of estimated taxes if the payments are less than 90% of that tax period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

#### **Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty due.

#### **Need Forms?**

To obtain additional forms visit our website at www.revenue.nh.gov or call the Forms Line at (603) 230-5001.

#### **Need Help?**

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at: <a href="www.revenue.nh.gov">www.revenue.nh.gov</a> or call Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.